

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 8-2004

Michael C. Jordan, CPA, Appointed to Board

Robert N. Brooks, Executive Director of the North Carolina State Board of CPA Examiners, recently announced that Governor Michael F. Easley, Jr., has appointed Michael C. Jordan, CPA, of Goldsboro, to the Board.

Jordan, whose term will expire June 30, 2007, took the Oath of Office at the July 15, 2004, Board meeting.

He replaced R. Stanley Vaughan who had served on the Board since 1998 (see page 6).

A Raleigh native, Jordan graduated from Methodist College in Fayetteville with a Bachelor of Science in History and minors in Political Science and Biology.

In addition, Jordan took accounting courses at North Carolina State University and was licensed as a North Carolina CPA in 2001.

Jordan has been a Senior Accountant with Pittard Perry & Crone, Inc., in Goldsboro, since 1998.

At Pittard Perry & Crone, Inc., Jordan is responsible for preparing corporate, individual, not-for-profit, estate, trust, and gift tax returns.

He also prepares audited, reviewed, and compiled financial statements for corporations, not-for-profit organizations, local governments, and individuals.

Prior to his employment with Pittard Perry & Crone, Inc., Jordan was

employed by the North Carolina Department of State Treasurer in the State and Local Government Division.

In the Debt Management section, Jordan assisted the Division Deputy Director process municipal bond applications and prepare various monthly, quarterly, semi-annual, and annual financial reports issued from the State Treasurer's office to prospective investors in North Carolina municipal bonds.

As a staff accountant in the Fiscal Management section, Jordan reviewed local government financial statements for compliance with North Carolina General Statutes, GAAP, GASB, and FASB, and monitored and reviewed the deposits and investments of local governments for compliance with North Carolina General Statutes and Local Government Commission Policy.

A member of the American Institute of CPAs (AICPA) and the North Carolina Association of CPAs (NCACPA), Jordan is President of Leadership Wayne County, a Wayne County United Way Volunteer, and a Partners in Education volunteer.

Jordan and his wife, Ellen Lynn Jordan, have a daughter, Ashley Elaine, and attend First Presbyterian Church.

In his free time, Jordan enjoys outdoor activities such as working in his garden.



Michael C. Jordan, CPA

www.cpaboard.state.nc.us

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Consent Judgment

**NORTH CAROLINA
COUNTY OF WAKE
IN THE GENERAL COURT OF
JUSTICE**

**SUPERIOR COURT DIVISION
04 CVS 00008**

**MAURICE S. HAMILTON,
PETITIONER**

v.

**NORTH CAROLINA STATE
BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS,
RESPONDENT**

CONSENT JUDGMENT

Petitioner, having filed a Petition for Judicial Review against the Respondent Board and the parties having agreed to the entry of a Consent Judgment, the parties do stipulate and agree to the following:

FINDINGS OF FACT

1. Petitioner Maurice Hamilton (hereinafter "Petitioner") has been licensed by the NC State Board of CPA Examiners since 1994.
2. Respondent NC State Board of Certified Public Accountant Examiners, (hereinafter "Board"), an agency of the State of North Carolina, is organized under the provisions of Chapter 93 of the General Statutes of North Carolina and is charged with such duties and exercises such powers as are provided therein, including taking disciplinary action against licensees and seeking injunctive relief against non-licensees who violate Chapter 93.
3. In 1999, four clients filed separate complaints with the Board that Petitioner had failed to return client records.
4. The Board's investigators conducted an investigation of the consumer complaints in accordance with NC General Statute § 93-12 and Rule 8I .0101(c).
5. Petitioner failed to respond to Board inquiries regarding the investigation. In June 1999, Petitioner and the Board

signed a Consent Order in which Petitioner agreed to a one-year suspension that was stayed on the condition that he violated no accountancy law or rules during the period of June 1999 through June 2000. The Consent Order also recites that Petitioner Hamilton informed the Board that he was dissolving his practice and moving out-of-state as of December 31, 1999.

6. The Petitioner did in fact move to Maryland on January 1, 2000, and currently still resides in the State of Maryland. The Petitioner mailed letters (US regular mail) to some of his existing clients as well as posted the information on his old North Carolina office door that he was moving to Maryland and dissolving his North Carolina practice.

7. In November 2000, two more complaints were filed with the Board, which alleged that for a period of fifteen months, Petitioner had refused to return records to clients upon demand. The Board notified the Petitioner; he subsequently returned the records to one complainant. That complainant requested his complaint be withdrawn.

8. On August 15, 2002, the Board and Petitioner signed a second Consent Order which suspended his certificate for one year, but the suspension was stayed; Petitioner agreed that he would voluntarily surrender his North Carolina CPA license and that he would not request reinstatement for at least one year. In addition, the Consent Order stated that the Petitioner would send a letter by certified mail, return receipt requested, to all North Carolina clients for whom he still had records in his possession. The letter would attempt to return all client records and bring complete closure to the Petitioner's North Carolina practice and his associated responsibilities with respect to his North Carolina practice. The Board and Petitioner agreed to the language in an approved client letter.

9. On August 30, 2002, pursuant to the August 15, 2002, Consent Order, the

Petitioner voluntarily surrendered his license to the Board. In addition, the Petitioner did not request reinstatement prior to September 2003 as indicated in the said Order.

10. In order to determine whether Petitioner had complied with the second Consent Order, the Board staff attempted to contact Petitioner by his last known phone number, mailing and internet addresses. On December 11, 2002, the Board staff sent Petitioner a letter by certified mail, return receipt requested, to the Petitioner's last known address. The letter was received and signed by some person other than Petitioner on December 13, 2002. The letter instructed Petitioner, consistent with the Consent Order, to provide the Board office with the names, addresses, and telephone numbers of those clients to whom he had sent the approved client letter. The Petitioner alleges that the letter was not forwarded to him; therefore, he did not respond to the letter.

11. When Petitioner failed to provide that information, the Board issued a Notice of Hearing and Show Cause Order at least fifteen (15) days before the November 24, 2003, Board meeting. That Notice of Hearing proposed to permanently revoke Petitioner's license for Petitioner's failure to abide by the terms of the prior Consent Orders.

12. The Petitioner contends that he was currently in the process of sending out the certified letters to the clients as required by the August 15, 2002, Consent Order. The Petitioner had witnesses from the storage company (where the client records are maintained) testify at the November 24, 2003, Hearing that he, as well as some of his agents, made several trips to inventory the accounting records in order to prepare them for delivery to the clients.

13. After hearing the matter, the Board issued Findings of Fact in its Board Order that:

8. Respondent has failed to com-

ply with the terms of the Consent Order approved by the Board on August 16, 2003, which required that Respondent send a letter by certified/return receipt mail to all North Carolina clients whose records were still in Respondent's possession in an attempt to return all of those client records.

9. Respondent has failed to fully cooperate with the Board in its investigation of this Matter, which includes failure to fully respond in a timely manner to all inquiries of the Board or representatives of the Board and failure to claim Board correspondence from the United States Postal Service.

14. Based on such Findings of Fact, the Board concluded that Petitioner had violated the Consent Order and applicable laws and rules, and therefore ordered that Petitioner's license would be permanently revoked effective February 1, 2004, unless:

a. By January 15, 2004, the Board received proof that the certified mail had been sent to all clients who were active in 1995 or subsequently;

b. Within thirty (30) days of receiving a request from the Board staff, provide a list of all clients who have requested the return of their records as well as a copy of a receipt, signed by the client, documenting all client records returned to each of these clients.

15. On December 29, 2003, Petitioner filed this Petition for Judicial Review.

16. On January 14, 2004, Petitioner provided the Board's staff with copies of client letters and certified mail receipts from the US Postal Service (PS Form 3800) with the US postal stamp affixed to them as proof that the letters were sent US certified mail, return receipt requested as required by the November 24, 2003, Board Order.

17. The Board requested additional information from the Petitioner in February and March 2004 and the Petitioner responded.

tioner responded.

18. Petitioner and Board have indicated that they wish to settle this matter without further litigation.

WHEREFORE, the Court makes the following:

CONCLUSIONS OF LAW

1. The Petition for Judicial Review was properly filed and this Court has jurisdiction of the subject matter and the parties to the Petition.

2. The Board has the jurisdiction and authority to enforce its statutes and regulations and to ensure that Petitioner complies with the Consent Orders and other Orders issued by the Board.

3. The Petitioner has the right to challenge any Orders that he deems as unfair, arbitrary, capricious, or otherwise incorrectly issued by the Board.

4. Petitioner represents that he has moved to Maryland and does not wish to continue to practice as a Certified Public Accountant in North Carolina and wishes to bring closure to his practice in North Carolina.

5. The Board represents that the Petitioner has moved to Maryland and the Petitioner is no longer a North Carolina CPA and he has complied with the August 2002 Consent Order to the Board's satisfaction.

6. The Parties are willing to enter into a Consent Judgment.

7. The Court has reviewed the Record and the terms of the Consent Judgment.

WHEREFORE, BASED UPON THE CONSENT OF THE PARTIES & THE MATTERS OF RECORD IN THIS CASE, IT IS ORDERED, ADJUDGED, & DECREED THAT:

1. The parties agree that the certificate of Petitioner Maurice Stephan Hamilton to practice as a Certified Public Accountant in North Carolina has been voluntarily surrendered and forfeited. Therefore, the Petitioner is no longer authorized by law to hold himself out as a North Carolina CPA.

2. Petitioner agrees to not engage in the public practice of accountancy in North Carolina, as prohibited by NC General Statute Chapter § 93.

3. Petitioner understands the meaning of the term "public practice of accountancy" and agrees to not engage in the public practice of accountancy, as defined by NC General Statute § 93-1(a)(5) as well as Rules 21 8A .0307 and 21 NCAC 8A .0308.

4. If Petitioner desires to have his certificate reinstated, he will apply for reinstatement under Board Rule 8J .0106.

5. The Board agrees the Petitioner has fully complied with the November 24, 2003, Board Order.

WE CONSENT:

Petitioner:

Maurice Stephan Hamilton
June 5, 2004

Respondent:

Norwood G. Clark, Jr., CPA
NC Board of CPA Examiners
June 22, 2004

Superior Court Judge Presiding:

Stafford G. Bullock
This 22nd day of June 2004.

Reclassifications

Reinstatement - 07/15/04

Kimberly Ann Gough, #25860
Andra Moore Martin, #15307

Retired - 07/15/04

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

Robert Stanley Vaughan
Charlotte, NC

Disciplinary Action

Dewanda S. Dalrymple, #17790
Dalrymple & Grant, Certified Public
Accountants, PLLC
Durham, NC 07/15/04

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent Dewanda S. Dalrymple (Respondent Dalrymple) is the holder of North Carolina certificate number 17790 as a Certified Public Accountant.
2. Respondent Dalrymple & Grant, Certified Public Accountants, PLLC (hereafter "Respondent firm"), is a licensed certified public accounting firm in North Carolina.
3. In November of 2001, the Board approved a Consent Order with Respondents regarding deficiencies in audits performed by Respondents.
4. Said Consent Order required that Respondents obtain pre-issuance reviews of all audits prepared by Respondent Dalrymple or prepared on behalf of Respondent firm for two (2) years from the date of said Consent Order and until Respondent firm received an unqualified opinion for a peer review which included a review of an audit.
5. A peer review report issued in May of 2002 found deficiencies in attest services being provided by Respondents. The North Carolina Peer Review Executive Committee accepted the peer review report and mandated that Respondent obtain, by May of 2003, a follow-up review of Respondent firm's review and compilation engagements.
6. The follow-up review noted compliance issues in the reviewed compilations and reviews which the reviewer characterized as "careless errors."
7. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Order with the Board *ex parte*,

whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondents' actions as set out above constitute violations of NCGS 93-12(9) and 21 NCAC 8N .0201, 8N .0209, 8N .0212, and 8N .0403.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent firm shall obtain pre-issuance review of all reviews and compilations, including work papers, prepared by Respondent Dalrymple or prepared on behalf of Respondent firm until Respondent firm receives an unqualified opinion for a peer review which includes a review of reviews and compilations as well as audits. If said peer review does not include a review of reviews and compilations, Respondent firm shall continue to obtain pre-issuance review of each review and compilation until a peer review has been obtained that reviews reviews and compilations. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent firm may not use the same individual to perform both the peer review and any pre-issuance reviews.

Office Closed

The Board office will be closed Monday, September 6, 2004, in observance of Labor Day.

www.cpaboard.state.nc.us

2004 Board Meetings

September 20

October 25

November 22

December 20

GASB Issues Exposure Draft

The Governmental Accounting Standards Board (GASB) has published an Exposure Draft for a proposed Statement of Governmental Accounting Concepts, *Communication Methods*, that would provide a conceptual basis for selecting communication methods to present items of information within general purpose external financial reports that contain basic financial statements.

These communication methods would include recognition in basic financial statements, disclosure in notes to basic financial statements, presentation as required supplementary information (RSI), and presentation as supplementary information.

The proposed Concepts Statement defines the communication methods commonly used in general purpose external financial reports and develops criteria for each communication method.

The definitions and criteria should help GASB, or in the absence of authoritative guidance, a preparer of a financial report determine the appropriate methods to use to communicate an item of information.

Using a consistent approach in the selection of communication methods should benefit users in understanding the location and nature of information in financial reports.

The Exposure Draft may be ordered by telephoning the GASB Order Department at 800-748-0659.

The comment period concludes on September 30, 2004.

Certificates Issued

At its July 15, 2004, meeting, the Board approved the following applications for certification:

Eric Bernard Almond	Kristen Beck King
Kenneth Cornelius Barnette	Lee Edward Knott, III
Steve Randolph Barton	Jason Russell Lewis
Glenda J. Blasko	Robert Sidney Lindenberg
Lori Beth Bohannon	Erik C. Lioy
Melissa Carrington Brammer	Revill Ramsey Mallory
Elizabeth Bass Broadway	Vincent Elmore Mason, III
Nina Abaeva Burger	Tanya Nadkarni Maturino
David S. Burnett	Shari J. Mauk
Kelly Hasick Burns	Michael John Miller
Phillip Leopold Cadolino	Jeffrey H. Moon
Linda Slaydon Cary	Tammy A. Moon
Jeffrey Dean Clevinger	Jacqueline Mary Morlando
Karen L. Cranford	Daniel O. Morrow
Rajarshi Mandarak Desai	Nancy Leigh Motley
Mark Thomas DeVincentis	Timothy Scott Naylor
Allison Stafford Doyle	Holly L. Neal
Brian Russell Dubay	Justin Robert Pasfield
Mark Vernal Erickson	Allison Hope Perry
Stephanie Lynne Ferguson	Rosa M. Pyle-Thornton
David Gerard Fix	Michael Lee Richards
Patrick David Freeman	R. Mark Ritchie
Susan Gentry	Melissa B. Robinson
Marcus Darnell Green	Jeremy Michael Sawyer
Rachel Ruberg Hardy	Katherine Henriksen Shubert
Megan M. Hauser	Alicia Dawn Silver
Jennifer Elizabeth Heim	Charles Thomas Smith, III
Jeffrey Todd Hinshaw	Slater R. Solomon
Shannon Holder Hobby	Angel Townsend Starnes
William Wayne Hodge	Christopher Ross Steinmann
William Preston Humphreys, IV	Charles Murray Tate, Jr.
Michael William Jackson	Robin Lynn Weavil
Tiffany Anne Jackson	Lewis Edwin Williams
Jon Craig Kaempfer	Brian Eugene Wise

Uniform CPA Exam Applications

As a reminder, applications for the Uniform CPA Exam are available from the Board's web site, www.cpa-board.state.nc.us.

All candidates, including those who previously sat for the pencil-and-paper exam, who are sitting for the computer-based exam for the first time must complete an initial exam application.

Candidates who have applied for and taken at least one section of the computer-based exam who need to apply to take additional sections of the computer-based exam may complete a re-exam application.

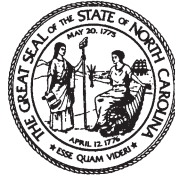
If you have questions regarding the exam applications, please send an e-mail to Phyllis Elliott at pwelliot@bellsouth.net.

Residency Statistics

(Active Licensees as of 07/29/04)

AK	4
AL.....	60
AR	8
AZ	16
CA	109
CO	31
CT.....	38
DC	18
DE.....	13
FL	297
GA	485
HI	4
IA	6
ID	2
IL	48
IN	27
KS	18
KY.....	30
LA	8
MA	46
MD	98
ME	4
MI	35
MN	16
MO	17
MS	15
MT	2
NC	13,214
ND	1
NE	5
NH	8
NJ	100
NM	1
NV	7
NY	114
OH.....	68
OK	8
OR	9
PA.....	94
PR	1
RI	5
SC	588
TN	144
TX	144
UT	11
VA	412
VT	5
WA	24
WI.....	20
WV	9
WY	1
Other	45
TOTAL	16,493

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



RESOLUTION

WHEREAS, R. Stanley Vaughan has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1998;

WHEREAS, during his tenure he served as President and Vice President of the Board; Chair of the Executive Committee, Chair of the Professional Standards Committee, and a Member of the Personnel Committee;


WHEREAS, he has represented the Board and the profession through his service on committees of the National Association of State Boards of Accountancy, the American Institute of CPAs, and the North Carolina Association of CPAs;

WHEREAS, during his tenure he has served faithfully and tirelessly, and has risen as a leader in his profession and is an eloquent spokesman for the best interest of the public and the profession;

BE IT THEREFORE RESOLVED *that the members of the North Carolina State Board of Certified Public Accountant Examiners thank R. Stanley Vaughan for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.*

This the 15th day of July 2004.

North Carolina State Board of
Certified Public Accountant Examiners


Norwood G. Clark, Jr., CPA
President



Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

06/30/04

Dwight Lyle Andrews
William Simpson Creekmuir
Jean Welborn Odom
Helen A. Carroll
Todd Wayne Strange
Angel Minges Warren
Mary Millis Diffendal
Scott Kelly Nations
Bernard Eugene Smith
Julie T. Helms
David Andrew Helms
Yi-Kung Laurie Change Lin
Robert G. Conner
Laura Baker Smith
Paula Renee Koontz Paquin

Charlotte, NC
Atlanta, GA
Charlotte, NC
Montezuma, NC
Wooster, OH
Fayetteville, NC
Asheville, NC
Charlotte, NC
Jacksonville, FL
Moseley, VA
Moseley, VA
Wake Forest, NC
Stanley, NC
Mayodan, NC
Reston, VA

07/14/04

Walter Houston Jernigan
Elizabeth Hughes Elrod
Ambrose Jones, III
Hayxa Escobar

Pittsboro, NC
Birmingham, AL
Richmond, VA
Fort Lauderdale, FL

07/16/04

Harriet Price
Mark G. Dundon
Janine Graffeo
Larry E. Vangen

Radford, VA
Menomonee Falls, WI
Smithtown, NY
La Crosse, WI

07/19/04

Herschel Everett Stellings
Donald Grant Nicol, Jr.
Michael Clark, Jr.
John Frederick Hamilton

Wilmington, NC
Caldwell, NJ
Weston, FL
Columbia, SC

07/20/04

Steven Robert Bower

Rancho Palos Verde, CA

07/01/04

Thomas Eugene Barrier
Walter Eric Hinshaw
James Fraley Engel, Jr.
John Paul Bielski
Gary Lee Martin
Frank Anderson
Karen Lee Kaczmarek
Cheryl Bostick Marrow
Joyce Marie Perkins
William McGregor Bell, III

Winston-Salem, NC
Mebane, NC
Hendersonville, NC
Greensboro, NC
Charlotte, NC
Charlotte, NC
Fairfax, VA
Huntersville, NC
Apex, NC
Raleigh, NC

07/21/04

Lottie Alice Scalf Phillips
Alfred York, Jr.
Milford Chantwin Cox, Jr.
Stephanie Bell Rogers
Karen C. Bryant

Alpharetta, GA
Greensboro, NC
Kingsport, TN
Boston, MA
New York, NY

07/22/04

Ginger R. Nichols
Anthony Russo

Columbia, SC
Middleton, MA

07/06/04

Stephen Roberts
Betty Jo McGrew Byrd
Kenneth Savage Morgan
Robert Morrison Putnam, III

Lees Summit, MO
Charlotte, NC
Wilmington, NC
Alexandria, VA

07/23/04

Pamela Hill Patrick
Thurman Henry Rogers, Jr.
Jonathan L. Lahn

Raleigh, NC
RTP, NC
Charlotte, NC

07/26/04

Loris Reid Colclough, Jr.
David Lee Jackson
Renee Michelle Phalin
Nicholas R. Franz

Winston-Salem, NC
Smithfield, NC
Arlington, VA
Atlanta, GA

07/07/04

Robert Douglas May
John Randolph Coupland, IV
Gregg Hunter Lowe
Martha Jo Hall
Elizabeth Fussell Thomas
William Douglas Bucher
Mary B. Carlin
Tami Lynn Yoshimoto

Daytona Beach, FL
Raleigh, NC
Browns Summit, NC
Shallotte Point, NC
Charlotte, NC
Selins Grove, PA
Boys Town, NE
Raleigh, NC

07/27/04

Katherine Crowder Rowe
Brian Keith Wood
Carl Eric Sealander

Colonial Heights, VA
Charlotte, NC
Elizabeth City, NC

07/12/04

Timothy Scott Sweeney
Teresa Stone
Andrew Peter Hoybach

Concord, NC
Pinehurst, NC
New York, NY

07/28/04

James Brent Fischer
John Rogers Wobbleton, Jr.
Scott McKenzie St. Clair
Daivd Phillip Sirois
Richards Douglas Weddington
Joseph R. Milane

Torrance, CA
Belhaven, NC
Phoenix, AZ
Boston, MA
Cary, NC
Boca Raton, FL

07/21/04

Teresa M. Frederick
Brian Keith O'Brien
Neal Gilchrist Jordan
Michael Eric Friedlander
Andrew Edward Nolan
James Richard Colosimo

Glen Allen, VA
Parkersburg, WV
Charlotte, NC
Washington, DC
Wyckoff, NJ
West Henrietta, NY

07/29/04

Anthony Hardwick
Robert Louis Hahne
Russell James Shoemaker
Scott Lee Holland
Edward Reid Matthews
Gregory Alexander Stakias
James Anderson Wright, III
Robert Maxwell Clyburn
Pamela Elizabeth Keith
Catherine M. Bunch
Thomas Matthew Daugherty
Kevin Michael Atamian
Michael G. Holmes

Summerville, SC
Falls Church, VA
Charlotte, NC
Columbia, SC
Greenville, SC
Greensboro, NC
Salt Lake City, UT
Ashburn, VA
Waxhaw, NC
Knoxville, TN
West Granby, CT
Raleigh, NC
Mullins, SC

07/13/04

Fred Wesley Talton
Marc D. Oken
Peter Barton Fair
Thomas Wardner Wallace, Jr.
Nancy Ann Hannafin

Clayton, NC
Charlotte, NC
Durham, NC
San Antonio, TX
Arlington Heights, IL



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Notice of Address Change

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.